



# MONTANA LEGISLATIVE BRANCH

## Legislative Fiscal Division

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Legislative Fiscal Analyst  
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October 1, 2003

TO: Legislative Finance Committee

FR: Jim Standaert  
Senior Fiscal Analyst

RE: Tax Exemption Study Committee

House Bill 429, passed during the last legislative session, created a tax exemption study committee. The purpose of the committee is to conduct a study of property tax exemptions. The committee shall determine whether property tax exemptions contribute to or impede the goal of an equitable property tax system and determine whether existing property tax exemption laws should be modified or repealed in order to achieve the goal of an equitable property tax system. The committee must submit a report to the Governor and the legislature by November 1, 2004.

The members include:

- (a) two members from the house of representatives, one from each party, appointed by the speaker of the house;
- (b) two members from the senate, one from each party, appointed by the senate committee on committees; and
- (c) the following members appointed by the governor:
  - (i) one representative of local government;
  - (ii) one representative of K-12 public schools;
  - (iii) two representatives of property tax-exempt organizations;
  - (iv) one representative of business; and
  - (v) one representative of the executive branch.

The members are

Senator Walter McNutt, Chair	Jim Oliverson
Mack Cole, Vice-chair	William Parker
Senator Jeff Mangan	Randy Wilke
Representative Gary Branae	Gary Hickie
Representative Pat Wagman	Dwayne Iverson, CPA

The Committee has met once and heard presentations on the current property tax structure, the tax exemptions in law, and procedures for applying for exemption status..

The next meeting is to be announced and will include presentations on simplifying statutes relating to exempt property.